

HENDERSON HIGH INCOME TRUST PLC

HALF YEAR REPORT **(unaudited)** **for the six months ended 30 June 2011**

28 July 2011

HENDERSON HIGH INCOME TRUST PLC
HALF YEAR REPORT
Unaudited Results for the Half Year ended 30 June 2011

Highlights

Per ordinary share	Half year ended 30 June 2011	Half year ended 30 June 2010	Year ended 31 December 2010
Net asset value	133.28p	110.99p	126.70p
Share price	137.00p	107.75p	124.75p
Revenue earnings	4.46p	4.20p	7.37p

Performance

Total return (ie with dividends reinvested)	6 months %	12 months %
Share price (1)	13.2	35.6
Net asset value (1)	8.9	28.8
FTSE All-Share Index (2)	3.0	25.6
Merrill Lynch Sterling Non Gilts Index (2)	2.9	5.3
Benchmark * (2)	3.0	21.5

** The benchmark is a composite of 80% of the FTSE All-Share Index and 20% of the Merrill Lynch Sterling Non Gilts Index*

Dividend yield at 30 June 2011	%
Henderson High Income Trust plc	6.1
FTSE All-Share Index (2)	3.0
Merrill Lynch Sterling Non Gilts Index (2)	4.9

Sources: (1) Fundamental Data for the AIC; (2) Datastream

HENDERSON HIGH INCOME TRUST PLC
HALF YEAR REPORT
Unaudited Results for the Half Year ended 30 June 2011

Interim Management Report

CHAIRMAN'S STATEMENT

Performance

In my recent annual statement in March I wrote that it was “difficult not to conclude that 2011 is likely to feel like another rollercoaster year on the *Big Dipper*” and how correct to date that has proved. Although the FTSE All-Share Index finished the period little changed (+1.9%) from the level it started at, the rollercoaster ride has seen it nearly 200 points lower at one point. So it is very pleasing to be able to report that over the half year our NAV total return was 8.9% and the share price total return was 13.2%, both strongly outperforming our benchmark index's total return of 3.0%. This outperformance partly reflects the fact that the type of companies in which we invest have been broadly the better performing companies in the market. This advantage has been further enhanced by our gearing, but it also reflects the skill of our Portfolio Manager and he comments in greater detail on the portfolio in his report.

Dividends

We have declared an unchanged interim dividend of 2.075p per share which will be paid on 31 October 2011. This is in line with our previously stated aim of maintaining the current level of distributions, utilising our revenue reserve as necessary. So far this year there has been a further encouraging improvement in our dividend income and our current forecasts show earnings catching up with the planned level of dividends. A maintained dividend remains our aspiration, but this will continue to be kept under review as the year unfurls and in light of our actual experience and the investment conditions at the time.

Outlook

In re-reading my comments on the Outlook in my recent annual statement in March, I am struck by how I would wish to write exactly the same today. So, in the interests of saving the planet, I will not repeat it in full again now but refer you back to the last annual report. However, in summary, uncertainties (such as worries over the economic recovery and the Euro crisis) still abound and it will continue to be a rollercoaster year on the *Big Dipper* but there are still good reasons (such as high liquidity, low interest rates and reasonable valuations) to believe that we should in time reach the higher points. Therefore, notwithstanding that markets are likely to remain volatile and repeating the same level of returns as achieved in the first half of the year could prove challenging, there still appear to be good reasons to remain invested and there should continue to be attractive opportunities for investment companies like ours.

Hugh Twiss
Chairman

HENDERSON HIGH INCOME TRUST PLC
HALF YEAR REPORT
Unaudited Results for the Half Year ended 30 June 2011

Interim Management Report (continued)

PORTFOLIO MANAGER'S REVIEW

Performance in the first half has benefited not only from a recovery in defensive sectors but also through careful stock selection and positive results from many of the holdings. A steady increase in dividends being declared by companies has contributed to the 6% increase in revenue earnings generated during the period.

Markets

The UK equity market held up well during the first half of 2011 considering the torrent of poor macro events around the world. Portugal joined the ranks of European countries requiring a bail-out, while a devastating earthquake in Japan disrupted trade globally as vital parts for cars and electronics were delayed in their manufacture. These events and others conspired to cause a mid-year slowdown in economic activity that has affected many UK companies. The increase in tax rates in the UK, combined with the impact of government spending cuts, was not a healthy backdrop to UK economic output and there was little economic growth outside the export sector.

Within the equity market the mining sector fell sharply impacted by a slowdown in Chinese consumption, while the banking sector also fell in reaction to the increasing risk of sovereign default in Europe. There were some rare bright spots though in the more defensive sectors, such as utilities, pharmaceuticals and life insurance. Our yield objective means that the portfolio is overweight in these key areas, which contributed to the increase in net assets over the period.

Transactions

The gearing position of the Company remains positioned towards equities, as the bank borrowings currently exceed the value of the bond portfolio. Over the period we continued to find new investments, especially in the telecoms sector which trades at a low valuation level, reflecting poor current revenue trends. However, the advent of data hungry new devices such as the iPad could result in substantial growth in the future. New holdings included the Sweden mobile phone operator Tele2, Kcom and BT in the UK. We also purchased a new holding in the coal fired electricity generator Drax, where spreads have widened between the coal price and electricity price which should benefit profits and dividends. These positions were funded by sales of Kingfisher, AstraZeneca and the Dutch telecom operator, KPN.

Performance

Our performance has clearly been helped by a recovery in the more defensive, higher yielding sectors within the market. However, stock selection has also played a key part, with smaller stocks such as the house builder Galliford Try and the retailer Majestic Wine contributing to overall performance, on the back of very solid operating results. In addition, we have benefited from bid activity with an approach by Hong Kong investors to take over Northumbrian Water, one of our largest holdings.

Alex Crooke

Portfolio Manager

HENDERSON HIGH INCOME TRUST PLC

HALF YEAR REPORT

Unaudited Results for the Half Year ended 30 June 2011

INVESTMENT PORTFOLIO

Classification of Investments at 30 June 2011

	£'000	% of portfolio		£'000	% of portfolio
Fixed Interest			CONSUMER SERVICES		
Preference Shares	3,358	2.2	General Retailers	1,716	1.2
Other Fixed Interest	20,716	13.9	Media	801	0.5
TOTAL FIXED INTEREST	24,074	16.1	Travel & Leisure	3,596	2.4
			TOTAL CONSUMER SERVICES	6,113	4.1
Equities (including convertibles)			TELECOMMUNICATIONS		
OIL & GAS			Fixed Line Communications	4,359	2.9
Oil & Gas Producers	8,986	6.0	Mobile Telecommunications	8,232	5.5
TOTAL OIL & GAS	8,986	6.0	TOTAL TELECOMMUNICATIONS	12,591	8.4
INDUSTRIALS			UTILITIES		
Aerospace & Defence	1,115	0.7	Electricity	6,810	4.6
Construction & Materials	5,333	3.6	Gas, Water & Multiutilities	14,524	9.7
Industrial Engineering	2,564	1.7	TOTAL UTILITIES	21,334	14.3
Industrial Transportation	2,026	1.4	FINANCIALS		
Support Services	5,113	3.4	Banks	4,380	2.9
TOTAL INDUSTRIALS	16,151	10.8	Nonlife Insurance	10,347	6.9
CONSUMER GOODS			Life Insurance	10,795	7.2
Beverages	1,273	0.8	Real Estate	2,313	1.6
Food Producers	3,843	2.6	General Financial	4,742	3.2
Tobacco	10,498	7.0	Equity Investment Instruments	7,261	4.9
TOTAL CONSUMER GOODS	15,614	10.4	TOTAL FINANCIALS	39,838	26.7
HEALTH CARE			TOTAL EQUITIES	125,389	83.9
Pharmaceuticals & Biotechnology	4,762	3.2	TOTAL INVESTMENTS	149,463	100.0
TOTAL HEALTH CARE	4,762	3.2			

HENDERSON HIGH INCOME TRUST PLC
HALF YEAR REPORT
Unaudited Results for the Half Year ended 30 June 2011

INVESTMENT PORTFOLIO (continued)

TWENTY LARGEST INVESTMENTS at 30 June 2011

Rank	Holding	Value £'000	Dividend Yield #	Dividend Growth †
1	British American Tobacco	8,220	4.2%	13.1%
2	Vodafone	6,336	5.4%	7.1%
3	BP	5,733	1.8%	-0.8%
4	GlaxoSmithKline	4,762	5.0%	6.1%
5	National Grid	4,685	5.9%	-5.8%
6	HSBC	4,380	3.7%	16.7%
7	Catlin	4,202	6.6%	6.5%
8	Aviva *	4,096	5.8%	6.7%
9	Jardine Lloyd Thompson	4,086	3.3%	9.6%
10	Northumbrian Water	3,740	3.4%	8.1%
11	Standard Life *	3,541	6.2%	6.9%
12	BT	3,426	3.7%	8.7%
13	Royal Dutch Shell	3,253	4.8%	0.0%
14	Severn Trent	3,076	4.4%	-16.8%
15	Galliford Try	2,979	2.6%	36.4%
16	Carador (Ireland)	2,916	8.8%	62.0%
17	Drax	2,774	6.4%	86.0%
18	Intermediate Capital	2,417	5.6%	9.1%
19	John Laing Infrastructure	2,399	0.5%	N/A
20	Imperial Tobacco	2,278	4.3%	15.4%

These investments total £79,299,000 or 53.1% of the portfolio.

* includes fixed interest

Based on dividends paid over the past 12 months, excluding special dividends

† Based on dividends declared in the first half of 2011 relative to those declared in the first half of 2010.

TOP TEN HOLDINGS BY CONTRIBUTION TO INCOME
during the half year ended 30 June 2011

Holding	£'000
British American Tobacco	244
Vodafone	232
National Grid *	188
Catlin	187
Aviva *	169
Tele2 (Sweden)	145
Standard Life *	141
GlaxoSmithKline	125
HSBC *	120
BP	108
Total	1,659

These represent 37.8% of the total income from investments during the half year.

* includes fixed interest income

HENDERSON HIGH INCOME TRUST PLC
HALF YEAR REPORT
Unaudited Results for the Half Year ended 30 June 2011

PRINCIPAL RISKS AND UNCERTAINTIES

The principal risks and uncertainties associated with the Company's business can be divided into the following main areas:

- Investment activity and performance risk
- Financial risk
- Regulatory risk
- Operational risk

Information on these risks and how they are managed is given in the Annual Report. In the view of the Board these principal risks and uncertainties are as applicable to the remaining six months of the financial year as they were to the six months under review.

RELATED PARTY TRANSACTIONS

The only related party arrangement currently in place is with Henderson Global Investors Limited for the provision of investment management, accounting, company secretarial and administration services. Full details of the related party arrangements are contained in the Annual Report.

A new investment management agreement was agreed with Henderson Global Investors, which became effective from 1 January 2011. The main changes are a revised benchmark, a reduced notice period and new performance fee arrangements. Full details of the changes were included in the Company's announcement of its annual results, which was released on 21 March 2011, and may also be found in the Annual Report for the year to 31 December 2010. There have been no other material transactions with the related party affecting the financial position or performance of the Company during the six months to 30 June 2011.

DIRECTORS' RESPONSIBILITY STATEMENT

The Directors confirm that, to the best of their knowledge:

- a) the condensed set of financial statements has been prepared in accordance with the Accounting Standards Board's statement "Half-Yearly Financial Reports";
- b) the interim management report includes a fair review of the information required by Disclosure and Transparency Rule 4.2.7R (indication of important events during the first six months and description of principal risks and uncertainties for the remaining six months of the year); and
- c) the interim management report includes a fair review of the information required by Disclosure and Transparency Rule 4.2.8R (disclosure of related party transactions and changes therein).

For and on behalf of the Board

Hugh Twiss
Chairman

HENDERSON HIGH INCOME TRUST PLC
HALF YEAR REPORT
Unaudited Results for the Half Year Ended 30 June 2011

INCOME STATEMENT

for the half year ended 30 June 2011

	(Unaudited) Half year ended 30 June 2011			(Unaudited) Half year ended 30 June 2010			(Audited) Year ended 31 December 2010		
	Revenue return £'000	Capital return £'000	Total £'000	Revenue return £'000	Capital return £'000	Total £'000	Revenue return £'000	Capital return £'000	Total £'000
Gains/(losses) on investments held at fair value through profit or loss	-	7,122	7,122	-	(5,574)	(5,574)	-	9,152	9,152
Income from investments held at fair value through profit or loss	4,390	-	4,390	4,116	-	4,116	7,367	-	7,367
Other interest receivable and similar income	121	-	121	15	-	15	48	-	48
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Gross revenue and capital gains/(losses)	4,511	7,122	11,633	4,131	(5,574)	(1,443)	7,415	9,152	16,567
Management and performance fees (note 2)	(133)	(1,327)	(1,460)	(111)	(166)	(277)	(222)	(333)	(555)
Other administrative expenses	(173)	-	(173)	(153)	-	(153)	(318)	-	(318)
	-----	-----	-----	-----	-----	-----	-----	-----	-----
Net return/(loss) before finance costs and taxation	4,205	5,795	10,000	3,867	(5,740)	(1,873)	6,875	8,819	15,694
Finance costs	(106)	(319)	(425)	(78)	(233)	(311)	(169)	(508)	(677)
	-----	-----	-----	-----	-----	-----	-----	-----	-----
Net return/(loss) on ordinary activities before taxation	4,099	5,476	9,575	3,789	(5,973)	(2,184)	6,706	8,311	15,017
Taxation on net return on ordinary activities	(121)	105	(16)	(196)	128	(68)	(317)	224	(93)
	-----	-----	-----	-----	-----	-----	-----	-----	-----
Net return/(loss) on ordinary activities after taxation	3,978	5,581	9,559	3,593	(5,845)	(2,252)	6,389	8,535	14,924
	=====	=====	=====	=====	=====	=====	=====	=====	=====
Return/(loss) per share (note 3)	4.46p	6.26p	10.72p	4.20p	(6.83)p	(2.63)p	7.37p	9.85p	17.22p
	=====	=====	=====	=====	=====	=====	=====	=====	=====

The columns of this statement headed "Total" represent the Company's Income Statement, prepared in accordance with UK GAAP. The revenue and capital columns are supplementary to this and are published under guidance from the Association of Investment Companies.

The Company has no recognised gains or losses other than those disclosed in the Income Statement and Reconciliation of Movements in Shareholders' Funds.

All items in the above statement derive from continuing operations. No operations were acquired or discontinued during the period.

The accompanying notes are an integral part of the condensed financial statements.

HENDERSON HIGH INCOME TRUST PLC
HALF YEAR REPORT
Unaudited Results for the Half Year ended 30 June 2011

RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS
for the half year ended 30 June 2011

	Called up share capital £'000	Share premium account £'000	Capital redemption reserve £'000	Other capital reserves £'000	Revenue reserve £'000	Total £'000
Half year ended 30 June 2011 (unaudited)						
At 31 December 2010	4,448	60,562	26,302	18,119	3,281	112,712
Net return on ordinary activities after taxation	-	-	-	5,581	3,978	9,559
Issue of new shares	13	310	-	-	-	323
Third interim dividend (2.075p per share) for the year ended 31 December 2010, paid 31 January 2011	-	-	-	-	(1,846)	(1,846)
First interim dividend (2.075p per share) for the year ended 31 December 2011, paid 28 April 2011	-	-	-	-	(1,851)	(1,851)
Refund of unclaimed dividends	-	-	-	-	2	2
	-----	-----	-----	-----	-----	-----
At 30 June 2011	4,461	60,872	26,302	23,700	3,564	118,899
	=====	=====	=====	=====	=====	=====
Half year ended 30 June 2010 (unaudited)						
At 31 December 2009	4,291	56,877	26,302	9,281	4,012	100,763
Net (loss)/return on ordinary activities after taxation	-	-	-	(5,845)	3,593	(2,252)
Third interim dividend (2.075p per share) for the year ended 31 December 2009, paid 29 January 2010	-	-	-	-	(1,776)	(1,776)
Fourth interim dividend (2.075p per share) for the year ended 31 December 2009, paid 30 April 2010	-	-	-	-	(1,776)	(1,776)
Refund of unclaimed dividends	-	-	-	-	30	30
	-----	-----	-----	-----	-----	-----
At 30 June 2010	4,291	56,877	26,302	3,436	4,083	94,989
	=====	=====	=====	=====	=====	=====
Year ended 31 December 2010 (audited)						
At 31 December 2009	4,291	56,877	26,302	9,281	4,012	100,763
Net return on ordinary activities after taxation	-	-	-	8,535	6,389	14,924
Sale of shares held in treasury	-	-	-	303	-	303
Issue of new shares	157	3,685	-	-	-	3,842
Third interim dividend (2.075p per share) for the year ended 31 December 2009, paid 29 January 2010	-	-	-	-	(1,776)	(1,776)
Fourth interim dividend (2.075p per share) for the year ended 31 December 2009, paid 30 April 2010	-	-	-	-	(1,776)	(1,776)
First interim dividend (2.075p per share) for the year ended 31 December 2010, paid 30 July 2010	-	-	-	-	(1,776)	(1,776)
Second interim dividend (2.075p per share) for the year ended 31 December 2010, paid 29 October 2010	-	-	-	-	(1,822)	(1,822)
Refund of unclaimed dividends	-	-	-	-	30	30
	-----	-----	-----	-----	-----	-----
At 31 December 2010	4,448	60,562	26,302	18,119	3,281	112,712
	=====	=====	=====	=====	=====	=====

The accompanying notes are an integral part of the condensed financial statements.

HENDERSON HIGH INCOME TRUST PLC
HALF YEAR REPORT
Unaudited Results for the Half Year ended 30 June 2011

BALANCE SHEET
at 30 June 2011

	(Unaudited) 30 June 2011 £'000	(Unaudited) 30 June 2010 £'000	(Audited) 31 December 2010 £'000
Investments held at fair value through profit or loss	149,463	121,147	138,636
Current assets			
Debtors	2,618	1,775	1,581
Cash at bank	1,810	5,018	3,227
	4,428	6,793	4,808
Creditors: amounts falling due within one year	(34,992)	(32,951)	(30,732)
Net current liabilities	(30,564)	(26,158)	(25,924)
Total net assets	118,899	94,989	112,712
Capital and reserves			
Called up share capital (note 5)	4,461	4,291	4,448
Share premium account	60,872	56,877	60,562
Capital redemption reserve	26,302	26,302	26,302
Other capital reserves	23,700	3,436	18,119
Revenue reserve	3,564	4,083	3,281
Equity shareholders' funds	118,899	94,989	112,712
Net asset value per share (note 4)	133.28p	110.99p	126.70p

The accompanying notes are an integral part of the condensed financial statements.

HENDERSON HIGH INCOME TRUST PLC
HALF YEAR REPORT
Unaudited Results for the Half Year ended 30 June 2011

CASH FLOW STATEMENT

for the half year ended 30 June 2011

	(Unaudited) Half year ended 30 June 2011 £'000	(Unaudited) Half year ended 30 June 2010 £'000	(Audited) Year ended 31 December 2010 £'000
Net cash inflow from operating activities	3,895	3,677	6,215
Net cash outflow from servicing of finance	(413)	(316)	(675)
Net tax recovered	30	-	-
Net cash outflow from financial investment	(3,533)	(4,637)	(9,530)
Equity dividends paid	(3,697)	(3,552)	(7,150)
Refund of unclaimed dividends	2	30	30
	-----	-----	-----
Net cash outflow before financing	(3,716)	(4,798)	(11,110)
Net cash inflow from financing	2,372	8,636	13,130
	-----	-----	-----
(Decrease)/increase in cash	(1,344)	3,838	2,020
	=====	=====	=====
Notes to the Cash Flow Statement			
Reconciliation of operating revenue to net cash inflow from operating activities			
Net return/(loss) before finance costs and taxation	10,000	(1,873)	15,694
Capital (return)/loss before finance costs and taxation	(5,795)	5,740	(8,819)
	-----	-----	-----
Net return before finance costs and taxation	4,205	3,867	6,875
(Increase)/decrease in revenue debtors and accrued income	(110)	171	(130)
Increase/(decrease) in creditors	1,165	(82)	(71)
Tax deducted at source	(38)	(113)	(126)
Management and performance fees charged to capital	(1,327)	(166)	(333)
	-----	-----	-----
Net cash inflow from operating activities	3,895	3,677	6,215
	=====	=====	=====
Reconciliation of net cash flow to movement in net debt			
(Decrease)/increase in cash	(1,344)	3,838	2,020
Net drawdown of loans	(2,049)	(8,636)	(8,985)
Exchange movements	(73)	(165)	(138)
	-----	-----	-----
Movement in net debt in the period	(3,466)	(4,963)	(7,103)
Net debt at the beginning of the period	(27,287)	(20,184)	(20,184)
	-----	-----	-----
Net debt at the end of the period	(30,753)	(25,147)	(27,287)
	=====	=====	=====
Represented by:			
Cash at bank and short-term deposits	1,810	5,018	3,227
Debt falling due within one year	(32,563)	(30,165)	(30,514)
	-----	-----	-----
Total	(30,753)	(25,147)	(27,287)
	=====	=====	=====

The accompanying notes are an integral part of the condensed financial statements.

HENDERSON HIGH INCOME TRUST PLC
HALF YEAR REPORT
Unaudited Results for the Half Year ended 30 June 2011

NOTES:**1. Accounting policies - basis of accounting**

The condensed set of financial statements has been prepared using the same accounting policies as are set out in the Company's Report and Financial Statements for the year ended 31 December 2010.

The condensed set of financial statements has been neither audited nor reviewed by the Company's auditors.

2. Management and performance fees – performance fee provision

For the half year ended 30 June 2011 a performance fee of £1,127,000 (30 June 2010 and 31 December 2010: £nil) has been accrued for outperformance against the benchmark achieved in the first six months of the financial year. The actual performance fee, if any, payable to the Manager for the year to 31 December 2011 will depend on outperformance over the full financial year, subject to a cap on the total fees paid to the Manager of 1.5% of the average of assets under management over the four quarter ends in the year. Details of the performance fee arrangements are set out in the Company's 2010 Annual Report.

3. Return/(loss) per share

	(Unaudited) Half year ended 30 June 2011 £'000	(Unaudited) Half year ended 30 June 2010 £'000	(Audited) Year ended 31 December 2010 £'000
The return/(loss) per share is based on the following figures:			
Revenue return	3,978	3,593	6,389
Capital return/(loss)	5,581	(5,845)	8,535
	-----	-----	-----
Total	9,559	(2,252)	14,924
	=====	=====	=====
Weighted average number of shares in issue	89,205,219	85,585,744	86,654,031
Revenue return per share	4.46p	4.20p	7.37p
Capital return/(loss) per share	6.26p	(6.83)p	9.85p
	-----	-----	-----
Total	10.72p	(2.63)p	17.22p
	=====	=====	=====

The Company does not have any dilutive securities.

4. Net asset value per share

The net asset value per share is based on the net assets attributable to the shares of £118,899,000 (30 June 2010: £94,989,000; 31 December 2010: £112,712,000) and on the 89,210,744 shares in issue (30 June 2010: 85,585,744; 31 December 2010: 88,960,744).

5. Called-up share capital

During the half year ended 30 June 2011, 250,000 new ordinary shares were issued for total proceeds of £323,000 (half year ended 30 June 2010: none; year ended 31 December 2010: 250,000 shares were sold out of treasury for total proceeds of £303,000 and 3,125,000 new ordinary shares were issued for total proceeds of £3,842,000). At 30 June 2011 there were 89,210,744 ordinary shares of 5p nominal value in issue. The Company has no shares in treasury.

HENDERSON HIGH INCOME TRUST PLC
HALF YEAR REPORT
Unaudited Results for the Half Year ended 30 June 2011

NOTES (continued)

6. Dividends

Interim dividends are recognised in the period in which they are paid.

In respect of the year ended 31 December 2010, a third interim dividend of 2.075p per share (2009: 2.075p) was paid on 31 January 2011 to shareholders on the register at close of business on 17 December 2010. The dividend is reflected in these half year financial statements.

In respect of the year ending 31 December 2011, a first interim dividend of 2.075p per share (2010: 2.075p) was paid on 28 April 2011 to shareholders on the register at close of business on 8 April 2011. This dividend is reflected in these half year financial statements.

A second interim dividend of 2.075p per share (2010: 2.075p) will be paid on 29 July 2011 to shareholders on the register on 1 July 2011. The aggregate cost of this dividend will be £1,851,000.

A third interim dividend of 2.075p per share (2010: 2.075p) will be paid on 31 October 2011 to shareholders on the register on 30 September 2011. The shares will go ex-dividend on 28 September 2011. In accordance with FRS 21, the second and third interim dividends have not been accrued for in the half year financial statements as they are paid after the period end.

7. Going concern

The directors believe that it is appropriate to adopt the going concern basis in preparing the financial statements. The assets of the Company consist mainly of securities that are readily realisable and, accordingly, the Company has adequate financial resources to continue in operational existence for the foreseeable future.

8. Comparative information

The financial information contained in this half year report does not constitute statutory accounts as defined in section 434 of the Companies Act 2006. The figures and financial information for the year ended 31 December 2010 are extracted from the latest published accounts and do not constitute the statutory accounts for that year. Those accounts have been delivered to the Registrar of Companies and included the Report of the Independent Auditors, which was unqualified and did not include a statement under either section 498(2) or 498(3) of the Companies Act 2006.

9. Half year review

A review containing extracts from this half year report will be posted to shareholders in August 2011. Copies of the half year review and the half year report will be available to download from the Company's website (www.hendersonhighincome.com) or can be requested from the Secretary at the Registered Office, 201 Bishopsgate, London EC2M 3AE.

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